

1 213265-2 : n : 04/14/2021 : ORR / hdd

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3 SENATE FINANCE AND TAXATION EDUCATION COMMITTEE AMENDMENT TO
4 HB588 AS SUBSTITUTED

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9 On page 2, line 23, after "entitled to a" insert the
10 following:

11 refundable

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13 On page 3, line 1, insert the following new
14 subsection (c) and renumber subsequent subsections
15 accordingly:

16 (c) The Department of Revenue is authorized to waive
17 any estimated tax penalties and interest assessments for the
18 quarterly estimated tax payment due on April 15, 2021, which
19 may otherwise be assessed for individual or pass-through
20 entity taxpayers who are adversely impacted by the retroactive
21 effective date of this section.